

**STATE OF GEORGIA**

**FAYETTE COUNTY**

**RESOLUTION**

**NO. 2026-\_\_\_**

**A RESOLUTION OF THE BOARD OF COMMISSIONERS FOR FAYETTE COUNTY; TO REQUEST THAT THE GENERAL ASSEMBLY FOR THE STATE OF GEORGIA PASS LOCAL LEGISLATION CALLING FOR A REFERENDUM TO DETERMINE WHETHER TO IMPOSE A LOCAL HOMESTEAD OPTION SALES TAX FOR THE SPECIAL DISTRICT OF FAYETTE COUNTY; TO PROMOTE THE PUBLIC HEALTH, SAFETY AND WELFARE, AND FOR OTHER PURPOSES.**

**WHEREAS**, the Board of Commissioners for Fayette County (the “County”) is the duly elected governing authority for the County; and

**WHEREAS**, the Board of Commissioners has the authority to request the General Assembly for the State of Georgia to adopt local legislation pertaining to conducting a referendum to determine whether to impose a Local Homestead Option Sales Tax for Fayette County; and

**WHEREAS**, the Board of Commissioners has determined it to be in the best interests of Fayette County and its citizens that legislation be adopted to conduct a referendum to determine whether to impose a Local Homestead Option Sales Tax for Fayette County; and

**WHEREAS**, a draft of the local legislation requested by the Board of Commissioners is attached hereto as Exhibit “A” and made a part hereof by this reference.

**NOW, THEREFORE BE IT RESOLVED** that the Board of Commissioners for Fayette County, Georgia, hereby requests that the General Assembly adopt local legislation pertaining to conducting a referendum to determine whether to impose a Local Homestead Option Sales Tax for Fayette County, as follows:

1.

(a) As used in this Act, the term:

(1) “Ad valorem taxes for Fayette County purposes” means all ad valorem taxes imposed by the governing authority of Fayette County for all purposes.

(2) “Homestead property” shall have the same meaning as provided in Code Section 48-8-109.50 of the O.C.G.A.

(3) “Local Homestead Option Sales Tax” or “LHOST” means the special sales and use tax established under Article 2C of Chapter 8 of Title 48 of the O.C.G.A.

(4) “Special district of Fayette County” means the special district conterminous with Fayette County which was established by Code Section 48-8-109.51 of the O.C.G.A.

(5) “Local tax official” means the tax official charged with the duty of receiving applications for homestead exemptions for Fayette County.

(b) Each resident of the special district is granted an exemption from ad valorem taxes for Fayette County purposes on such person’s homestead property within the special district of Fayette County in the amount of the assessed value of such homestead property as is determined annually in accordance with Code Section 48-8-109.57 of the O.C.G.A. for the special district of Fayette County based upon the net proceeds of the LHOST collected within the special district of Fayette County. The value of such property in excess of such exempted amount shall remain subject to taxation.

(c) A person shall not receive the homestead exemption granted by subsection (b) of this section unless such person or person's agent files an application with the local tax official giving such information relative to receiving such exemption as will enable the local tax official to make a determination regarding the initial and continuing eligibility of such person for such exemption; provided, however, any person who previously applied for another homestead exemption from ad valorem taxes imposed by Fayette County, was allowed such homestead exemption for the immediately preceding tax year, and remains eligible for such homestead exemption for that same homestead property in the current tax year shall be allowed the exemption granted under subsection (b) of this section for that homestead without the application otherwise required by this subsection. The local tax official shall provide application forms for the purposes of this subsection.

(d) The exemption shall be claimed and returned as provided in Code Section 48-5-50.1 of the O.C.G.A. Once granted to a person, the exemption shall be automatically renewed from year to year without application so long as the person granted the homestead exemption under subsection (b) of this section occupies such residence as a homestead and otherwise remains eligible for such exemption. It shall be the duty of any person granted the homestead exemption under subsection (b) of this section to notify the local tax official in the event that such person for any reason becomes ineligible for such exemption.

(e) In accordance with the provisions of subsection (c) of Code Section 48-8-109.52 of the O.C.G.A., the exemption granted by subsection (b) of this section:

- (1) Shall not apply to or affect any taxes other than ad valorem taxes for Fayette County purposes.
- (2) Shall only apply to those portions of real property located within the special

district of Fayette County.

(3) Shall be in addition to and not in lieu of any other homestead exemption applicable to ad valorem taxes for county purposes.

(4) The exemption granted by subsection (b) of this section shall apply to all taxable years beginning on or after **January 1, 2027**.

2.

In accordance with the requirements of Article VII, Section II of the Constitution of the State of Georgia, this Act shall not become law unless it receives the requisite two-thirds' majority vote in both the Senate and the House of Representatives.

3.

(a)The election superintendent of Fayette County shall call and conduct an election as provided in this section for the purpose of submitting this Act to the electors of Fayette County for approval or rejection. The election superintendent shall conduct that election on November 3, 2026, and shall issue the call and conduct that election as provided by general law. The election superintendent shall cause the date and purpose of the election to be published once a week for two weeks immediately preceding the date thereof in the official organ of Fayette County. The ballot shall have written or printed thereon the words:

“( ) YES      Shall the Act be approved which provides a homestead exemption from Fayette County ad valorem taxes for county purposes in an amount of the ( ) NO      assessed value of the homestead property as is determined annually using the proceeds of a new 1 percent Local Homestead Option Sales Tax to be

imposed within the special district of Fayette County for \_\_\_\_ years as a result of such Act?"

(b) All persons desiring to vote for approval of the Act shall vote "Yes," and all persons desiring to vote for rejection of the Act shall vote "No." If more than one-half of the votes cast on such question are for approval of the Act, Section 1 of this Act shall become of full force and effect on **January 1, 2027**. If the Act is not so approved or if the election is not conducted as provided in this section, Section 1 of this Act shall not become effective, and this Act shall be automatically repealed on the 365<sup>th</sup> calendar day following the election date provided for in this section. The expense of such election shall be borne by Fayette County. It shall be the election superintendent's duty to certify the result thereof to the Secretary of State.

(c) The provisions of this section shall be mandatory upon the election superintendent and are not intended as directory. If the election superintendent fails or refuses to comply with this section, any elector of Fayette County may apply for a writ of mandamus to compel the election superintendent to perform his or her duties under this section. If the court finds that the election superintendent has not complied with this section, the court shall fashion appropriate relief requiring the election superintendent to call and conduct such election on the date required by this section or on the next date authorized for special elections provided for in Code Section 21-2-540 of the O.C.G.A.

4.

Except as otherwise provided in Section 3 of this Act, this Act shall become effective upon its approval by the Governor or upon its becoming law without such approval.

5.

All laws and parts of laws in conflict with this Act are repealed.

**SO RESOLVED** this \_\_\_\_ day of June, 2026.

BOARD OF COMMISSIONERS OF  
FAYETTE COUNTY, GEORGIA

By: \_\_\_\_\_  
Lee Hearn, Chairman

(SEAL)

ATTEST:

\_\_\_\_\_  
Tameca P. Smith, County Clerk

Approved as to form:

\_\_\_\_\_  
County Attorney